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**STATE BOARD OF EQUALIZATION**

July 21, 1950

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Re: X-----

Dear Sir:

This is in answer to your letter of June 21 with respect to the application of the State sales tax to charges for firing ceramics furnished to the above taxpayer by students and other consumers.

As indicated by Sales and Use Tax Ruling 15, copy enclosed, Section 6006 of the California Sales and Use Tax Law defines a "sale" to mean and include the producing, fabricating, or processing of tangible personal property for a consideration for consumers who furnish, either directly or indirectly, the materials used. As the firing of ceramics appears to be a step in the production or creation of the finished product, it appears that the charge for firing ceramics furnished by consumers for that purpose is subject to the tax.

Very truly yours,

R. G. Hamlin  
Associate Tax Counsel